United States



of America

Department of the Treasury Internal Revenue Service

Date: April 18, 2006

CERTIFICATE OF OFFICIAL RECORD

l certify that the annexed: Form 4340 Certificate of Assessments, and Payments, consisting of 7 page(s), of taxpayer(s) named herein in respect to the taxes specified, is a true and complete transcript for the period(s) stated, and all assessments, credits, and refunds relating thereto as disclosed by the records of this office as of the date of this certification are shown therein.

Manuel R. Lagmay, 604 Menteth Point Dr., Millersville, MD 21108 for Tax Period(s) 198812

Form 1040.

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Segretary of the Treasury:

PAUL L. CZARNECKI

ACCOUNTING CONTROL/SERVICES OPERATION

MANAGER

PHILADELPHIA SUBMISSION PROCESSING CENTER

GOVERNMENT
EXHIBIT

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MANUEL & LIZA LAGMAY EIN/SSN: 552-49-8808 331-68-0806

TYPE OF TAX:	U.S. INDIVIDUAL	INCOME TAX RETURN
FORM: 1040	TAX PERIOD: I	DEC 1988

ASSESSMENT, PAYMENT, ASSESSMENT
DATE EXPLANATION OF TRANSACTION OTHER DEBITS CREDIT DATE (23C, (REVERSAL) (REVERSAL) RAC 006)

ADJUSTED GROSS INCOME 181,040.00

TAXABLE INCOME 166,290.00

SELF EMPLOYMENT TAX 96.00

19892908

04-15-1989 RETURN FILE:	D & TAX ASSESSED	4,824.00	07-31-1989
89222-114-2	4811-9 198929		

04-15-1989 PAYMENT WIT	I RETURN	1,000.00
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ESTIMATED TAX PENALTY 19892908	298.00	07-31-1989
FAILURE TO PAY TAX PENALTY	76.48	07-31-1989

INTEREST ASSESSED	136.89	07-31-1989
19892908		

09-12-1989 SUBSEQUENT	PAYMENT	1.000.00

11-17-1989 SUBSEQUENT PAYMENT	1,500.00
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12-04-1989	SUBSEQUENT	PAYMENT	2,089.37

INTEREST ASSESSED	150.16	01-01-1990
19895108		

FAILURE TO PAY TAX	103.84	01-01-1990
PENALTY		

19895108
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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MANUEL & LIZA LAGMAY

EIN/SSN: 552-49-8808

331-68-0806

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040 TAX PERIOD: DEC 1988

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	CREDIT	DATE (23C,
04-14-1992	ASSESSMENT STATUTE EXPIR DATE EXTEND TO 09-12-1992			
	NEGLIGENCE PENALTY 19922708	2,66	4.00	07-13-1992
	MISCELLANEOUS PENALTY IRC 6662(d) ACCURACY PENALTY 89254-571-65215-2 19922708	13,32	2.00	07-13-1992
	ADDITIONAL TAX ASSESSED 89254-571-65215-2 19922708	53,28	7.00	07-13-1992
	INTEREST ASSESSED 19922708	28,08	6.89	07-13-1992
06-11-1993	FEDERAL TAX LIEN			
01-04-1995	OVERPAID CREDIT APPLIED 1040 199212		148.0	0 0
02-07-1995	OVERPAID CREDIT APPLIED 1040 199312		2,168.0	00
04-15-1995	OVERPAID CREDIT APPLIED 1040 199412		2,887.	0 0
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MANUEL & LIZA LAGMAY

EIN/SSN: 552-49-8808

331-68-0806

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN FORM: 1040 TAX PERIOD: DEC 1988

	EXPLANATION OF TRANSACTION	(REVERSAL)	(REVERSAL)	DATE (23C,
	OVERPAID CREDIT APPLIED 1040 199012		883.5	
04-15-1996	OVERPAID CREDIT APPLIED 1040 199512		617.0	0
11-14-1996	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT		300.0	0
06-18-1998	OVERPAID CREDIT APPLIED 1040 199312 331-68-0806		145.8	4
07-06-1998	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT		300.0	0
07-13-1998	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT		300.0	0
10-07-1998	RECEIVED POA/TIA			
04-15-1999	OVERPAID CREDIT APPLIED 1040 199812		193.0	0
01-17-2000	REMOVED POA/TIA			
02-28-2000	RECEIVED POA/TIA			
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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: 552-49-8808 MANUEL & LIZA LAGMAY

331-68-0806

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN FORM: 1040 TAX PERIOD: DEC 1988

	EXPLANATION OF TRANSACTION	(REVERSAL)	CREDIT (REVERSAL)	DATE (23C, RAC 006)	
	OVERPAID CREDIT APPLIED 1040 199912		653.00		
10-16-2000	OVERPAID CREDIT APPLIED 1040 199912		2,040.0	00	
07-23-2001	OVERPAID CREDIT APPLIED 1040 200012		146.	11	
05-27-2002	MODULE BLOCKED OR RELEASED FROM FEDERAL PAYMENT LEVY PROGRAM				
06-07-2002	FEDERAL TAX LIEN				
07-01-2002	FEES AND COLLECTION COSTS		21.00		
06-14-2002	FEDERAL TAX LIEN				
07-08-2002	FEES AND COLLECTION COSTS		12.00		
06-25-2002	LEGAL SUIT PENDING				
08-02-2002	PEDERAL TAX LIEN				
09-02-2002	FEES AND COLLECTION COSTS		42.00		
06-23-2003	OFFER IN COMPROMISE PENDING				
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MANUEL & LIZA LAGMAY EIN/SSN: 552-49-8808 331-68-0806

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040 TAX PERIOD: DEC 1988

DATE	EXPLANATION OF	TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
			(KEVERONE)	(NETERONE)	KNO 000)

07-28-2003 OVERPAID CREDIT APPLIED 400.00 1040 200212

01-12-2004 OFFER IN COMPROMISE REJECTED

06-28-2004 REVERSAL OF MODULE BLOCKED FROM FEDERAL PAYMENT LEVY PROGRAM

07-31-1989 Statutory Notice of Balance Due

08-21-1989 Statutory Notice of Intent to Levy

07-13-1992 Statutory Notice of Balance Due

08-17-1992 Notice of Balance Due

09-21-1992 Notice of Balance Due

10-26-1992 Notice of Balance Due

11-30-1992 Statutory Notice of Intent to Levy

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MANUEL & LIZA LAGMAY EIN/SSN: 552-49-8808

331-68-0806

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040 TAX PERIOD: DEC 1988

ASSESSMENT, PAYMENT, ASSESSMENT

DATE EXPLANATION OF TRANSACTION OTHER DEBITS CREDIT DATE (23C, (REVERSAL) (REVERSAL) RAC 006)

02-13-1995 Statutory Notice of Intent to Levy

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Case 1:02-cv-02303-JFM Document 44-2 Filed 01/17/2007 Page 8 of 8 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS MANUEL & LIZA LAGMAY EIN/SSN: 552-49-8808 331-68-0806 TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN FORM: 1040 TAX PERIOD: DEC 1988 BALANCE 86,253.37 I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE. SIGNATURE OF CERTIFYING OFFICER: PAUL L. CZARNECKI PRINT NAME:

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 04/11/2006

ACCOUNTING CONTROL/SERVICES OPERATION MANAGER

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DELEGATION ORDER:____

TITLE:

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